

AMENDMENTS TO THE SPECIFICATION:

Please delete the abstract and substitute therefore the following paragraph:

Methods are provided for forming a hollow rack shaft from a workpiece comprising a rectangular plate. The workpiece is first bent into a gutter-like shape using a first die set. Rack teeth are then press-formed in a portion of the gutter-like shape using a second die set. The legs, or sides, of the workpiece are then bent around a mandrel into a semi-circular shape so as to butt against each other. Preferably, the die sets and mandrel may be adapted to improve the resulting hollow rack shaft.